IRISH LAND COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT

OF

THE IRISH LAND COMMISSION,

For the Year ended 31st March 1884;

TOGETHER WITH THE

ACCOUNT

FOR THE

Period from 22nd August 1881 to 31st March 1884.

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(*Presented pursuant to Act* 44 & 45 *Vict. c.* 49, *s.* 56.)

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8—Sess. 2.

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the RECEIPT and EXPENDITURE of the IRISH LAND COMMISSION under the Provisions of the "Land Law (Ireland) Act, 1881" (44 & 45 Vict. c. 49), and the "Arrears of Rent (Ireland) Act, 1882" (45 & 46 Vict. c. 47), for the Period from 1st April 1883 to 31st March 1884; Prepared and Submitted for the Information of the House of Commons in pursuance of the 56th Section of the first-mentioned Act.

Advances to Tenants for purchase of Holdings.

1. ADVANCES under the 24th and 35th Section of the Land Law (Ireland) Act, 1881, have been made, amounting to 97,162 *l.*

The examination of the deeds for the advances shows that of the three deeds, which are stated in paragraph 6 of the Report on the Account 1882 83 to have been outstanding, two have been since produced, but the third is still outstanding. For the period of the present Account there are 21 deeds which have not been furnished for inspection, on the ground that they had not been completed.

Payments to or for the benefit of Landlords in Settlement of Arrears of Rent.

2. There is charged in the Account a sum of 638,589 *l.* 16 *s.* as payments to, or for the benefit of, landlords, under section 1 of the Arrears of Rent (Ireland) Act, 1882 (45 & 46 Vict. c. 47), in settlement of Arrears of Rent.

In the Report on the Account for the year 1882-83, I stated the conditions upon which section 1 of the Act sanctioned these payments, viz.: that the holding was not valued at more than 30 *l.* a year, that the payment to the landlord did not exceed half of certain antecedent arrears, nor the yearly rent payable, and that the application had not been made after the period fixed by section 10. Reference was also made to a correspondence printed with the Report, from which it appeared that the Commissioners, in their letter of 9th July 1883, claimed to "have full jurisdiction to hear and determine all matters, "whether of law or fact, that may be required to be determined by them for the purposes "of the Act." The Commissioners also stated, that to supply the information necessary to enable my Department to check the correctness of the payments would be "a task of "enormous magnitude, involving the continued employment of the officials of the "Arrears Branch of the Land Commission for a period of some months longer than they "would otherwise be required."

With respect to the Commissioners' first contention, I stated in my Report that I had been advised that the purpose of the Act being to provide public money on certain conditions, where those conditions do not exist, the jurisdiction of the Commissioners did not arise, and that they were not therefore justified in refusing the information necessary to ascertain that the payments were within the conditions of the Act.

The plea put forward with regard to the labour and expense which would be involved in furnishing the Account in a proper condition for a full and independent audit is not one which falls within the province of my Department to decide upon.

In any case, the necessary information not having been furnished, I am unable to certify to the correctness of the payments charged in this Account.

Grants-in-Aid of Emigration Act, 45 & 46 Vict. c. 47, s. 20.

3. An issue of 94,000 *l.* has been made under the provisions of the Arrears of Rent (Ireland) Act of 1882.

In paragraph No. 8 of the Report upon this Account for the year 1882-83, it was pointed out that 1,000 *l.* had been charged as a portion of the sum of 100,000 *l.* authorized by the 20th section of the above Act to be issued from the Irish Church Fund, and that the accounts furnished by the Commissioners of Public Works, Ireland, to whom the advance was made, by the Land Law Commissioners, did not supply any information with regard to the main conditions on which the grants were to be issued.

Under

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Under these circumstances the following statement has been made up in this Department from the Accounts of the Public Works Commissioners, showing the disposal of the sums advanced, and the balance remaining on the 31st March 1884 :—

	£. s. d.		£. s. d.
1882–83 :		1882–83 :	
Received from Land Law Commissioners - -	1,000 - -	Expenses of Commission - - - -	827 9 2
		1883–84 :	
1883–84 :		Expenses of Commission - - - -	3,185 6 7
Received from Land Law Commissioners - -	94,000 - -	Total Expenses - - - £.	4,012 15 9
		1883–84 : £. s. d.	
		Issues to Unions, &c. - - 95,432 4 7	
		Deduct amount refunded - - 11,485 3 5	
		Net Issues - - - £.	83,947 1 2
		Balance in hands of Public Works Commissioners, Ireland, 31st March 1884 - -	7,040 3 1
£.	95,000 - -	£.	95,000 - -

From a letter received from the Local Government Board, Ireland, it appears that during the period to which the above statement refers, the number of emigrants who received the benefit of the grants was 17,337.

4. The Cash Balance on the 31st March 1884 was, as stated by the Accounting Officers, 16,699 *l.* 2 *s.* 4 *d.* Cash Balance.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
28 October 1884.

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I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION for the Year ended

Dr.

Section of the Act.	RECEIPTS.	—— £. s. d.	TOTAL. £. s. d.
—	To Balance on 1st April 1883 - - - - - - - -	- - -	153,334 6 3
1	To Payments into Court (Suitors' Accounts):		
	Under the Land Law (Ireland) Act, 1881 - - -	329 10 5	
	Under the Arrears of Rent (Ireland) Act, 1882 - -	120 8 6	
			449 18 11
	To Advances Repaid (including Interest):		
20	(a) For Purchase by Tenants of their Holdings from their Landlords (including Purchases in the High Court of Justice) - - - - - - - - -	2,874 16 8	
28	(b) For Purchase by Tenants of their Holdings from the Land Commission - - - - - - -	174 17 4	
59	(c) By Landlords, on account of Rent-charges in respect of Advances for Payment of Arrears of Rent -	388 1 9	
—	(d) By Charge on Irish Church Fund for Rent-charges (in respect of Advances for Payment of Arrears of Rent) cancelled under the "Arrears of Rent (Ireland) Act, 1882," sect. 15 (Principal Sums only, see per Contra) - - - - - - - -	7,895 6 11	
			11,333 2 8
26, 27, and 34	To Sales of Estates, Fee Farm Rents, &c. (including Expenses):		
	Purchase Moneys, &c. (Capital) - - - - - -	- - -	90,270 - -
	To Fees Received:[a]		
24	(a) From Landlords, in respect of Expenses of Sales under the 24th and 35th Sections - - - -	146 0 3	
20	(b) Other Fees - - - - - - - - - -	200 16 -	
			347 5 3
33	To the Consolidated Fund:		
	For Issues from Her Majesty's Exchequer for the purposes of the Act - - - - - - - - -	- - -	108,000 - -
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).		
—	To the Irish Church Temporalities Account:		
	For Amount transferred to provide for Payments to be made, under the Orders of the Commissioners, for the purposes of the above Act, which Payments are to be a Charge primarily upon the Irish Church Temporalities Fund - - - - - - - - - -	- - -	650,000 - -
—	To Advances Repaid (including Interest):		
	By Landlords, on account of Rent-charges in respect of Advances for Arrears of Rent (*vide* per Contra) -	- - -	502 7 9
		£.	944,237 - 10

[a] The expenditure in respect of which Fees are received and credited in this Account is charged to the Vote for the Irish Land Commission (Civil Service Estimates, Class III., Vote 30, 1883–84).
Fees received in stamps are accounted for and paid into Her Majesty's Exchequer by the Inland Revenue Department.

The Irish Land Commission, 25 July 1884.

E. F. Gerahty, Accountant.

Examined,
R. J. Williams.

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under the Provisions of the LAND LAW (IRELAND) ACT, 1881 (44 & 45 Vict. c. 49), 31st March 1884.

Cr.

Section of the Act.	EXPENDITURE.				TOTAL.
		£. s. d.			£. s. d.
	By Payments out of Court (Suitors' Accounts):				
1	Under the Land Law (Ireland) Act, 1881 - - -	108 13 9			
—	Under the Arrears of Rent (Ireland) Act, 1882 - -	10,209 10 7			
					10,318 4 4
	By Advances:				
24 and 35	(a) For Purchase by Tenants of their Holdings from their Landlords (including Purchases in the High Court of Justice) - - - - - - - -	97,162 - -			
20	(b) For Purchase by Tenants of their Holdings from the Land Commission - - - - - - -	13,696 - -			
27	(c) For Purchase by the Public of Holdings not sold to Tenants - - - - - - - - -	75 - -			
59	(d) To Landlords, in respect of Arrears of Rent due to them by Tenants, antecedent to the Year expiring on the Gale Day next before the passing of the Act - - - - - - - - - -	189 17 10			
					111,122 17 10
26 and 29	By Purchases of Estates (including the Redemption of Charges and Incumbrances):				
	Purchase Moneys, &c. (Capital) - - - - - -	- - -			18,307 15 11
34	By the Consolidated Fund:				
	For amount paid over to Her Majesty's Exchequer -	- - -			20,418 10 8
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).				
—	By Payments to, or for the benefit of Landlords, in settlement of Arrears of Rent (sect. 1) - - - - - - -	638,589 16 -			
—	By Advances to Landlords in respect of Arrears of Rent (sect. 16) - - - - - - - - - -	26,885 6 10			
—	By the Commissioners of Public Works, Ireland:				
	For Payments to them (not exceeding 100,000 *l.*) to provide for Grants for Emigration purposes (sect. 20) -	94,000 - -			
—	By Rent-charges created under the 59th Section of the Land Law (Ireland) Act, 1881, cancelled, and the principal sum outstanding, charged on the Irish Church Temporalities Fund (sect. 15) - - - - -	7,895 6 11			
					767,370 9 0
—	By Balances on the 31st March 1884:				
	Bank Balances:		£. s. d.		
	Cash Account - - - - - -		16,671 2 7		
	Drawing Account - - - - -		1,582 15 9		
		£.	18,253 18 4		
	Less,—Outstanding Orders - -		1,554 16 -		
		£.	16,690 2 4		
	Sub-Accountants, &c. - - - - -		—		
				- - -	16,699 2 4
				£.	944,237 - 10

17 July 1884.

John O'Hagan,
E. F. Litton,
John E. Vernon,
Monck,
Irish Land Commissioners.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the foregoing Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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II.—COLLECTION STATEMENT.

REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the LAND LAW (IRELAND) ACT, 1881.

ADVANCES.	Arrears due, 1st April 1883.	Rental.	TOTAL.	Received (*Vide* Account, p. 4).	Remitted or Written Off	Arrears due, 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Purchase by Tenants from their Landlords (24th and 34th Sections) - - - - - - - -	- - -	2,944 12 8	2,944 12 8	2,874 16 8	- - -	69 16 3
For Purchase by Tenants from Land Commission (26th Section) - - - - - - - - - -	- - -	174 17 4	174 17 4	174 17 4	—	—
In respect of Arrears of Rent (59th Section) - - -	361 17 2	161 3 6	513 2 8	388 1 8	- - -	125 - 11
TOTALS - - - £.	361 17 8	3,270 13 8	3,632 12 8	3,437 15 3	- - -	194 16 6

IIA.—COLLECTION STATEMENT.

REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the ARREARS of RENT (IRELAND) ACT, 1882.

ADVANCES.	Arrears due, 1st April 1883.	Rental	TOTAL.	Received (*Vide* Account, p. 4)	Remitted or Written off	Arrears due, 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
In respect of Arrears of Rent (13th Section) - - -	- - -	702 16 4	702 16 4	502 7 3	- - -	200 2 7

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities and interest in repayment of advances under the Land Law (Ireland) Act, 1881, and Arrears of Rent (Ireland) Act, 1882, include the whole amounts received and receivable by me for the year ending 31st March 1884.

(signed) *Godfrey Fetherston H.*,
Superintendent, Church Property and Collection Department.

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III.—STATEMENT of Capital Balances in respect of Advances under the Land Law (Ireland) Act, 1881.

ADVANCES.	Balances Outstanding, 1st April 1883.	Advances within the Year (Vide Account, p. 6).	Total.	Received within the Year	Remitted or Written Off	Balances Outstanding, 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Purchase by Tenants from their Landlords (24th and 35th Sections) - - - - - - - -	53,610 18 10	97,102 - -	150,713 18 10	729 1 1	- - -	150,052 17 9
For Purchase by Tenants from the Land Commission (26th Section) - - - - - - - - -	3,215 5 2	13,696 - -	16,906 6 5	61 16 1	- - -	16,844 18 1
For Purchase by Persons other than occupying Tenants (27th Section) - - - - - - - - -	- - -	75 - -	75 - -	- - -	- - -	75 - -
In respect of Arrears of Rent (49th Section) - - -	9,638 1 4	183 17 10	9,816 16 5	*6,142 16 11	- - -	1,673 3 3
Totals - - - £	26,447 3 4	111,123 17 16	177,570 6 5	6,934 16 1	- - -	169,635 11 1

* Of this sum 7,855 *l.* 6 *s.* 11 *d.* was charged on the Church Temporalities Fund, pursuant to the 12th Section of the Arrears of Rent (Ireland) Act, 1882.

III A.—STATEMENT of Capital Balances in respect of Advances under the Arrears of Rent (Ireland) Act, 1882.

ADVANCES.	Balances Outstanding, 1st April 1883.	Advances within the Year (Vide Account, p. 6)	Total.	Received within the Year	Remitted or Written Off.	Balances Outstanding, 31st March 1884.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
In respect of Arrears of Rent (13th Section) - - -	- - -	26,885 6 10	26,885 6 10	169 10 10	- - -	26,716 16 -

(signed) *E. F. Gerahty,*
Accountant, Irish Land Commission.

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IV.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION for the Year ended 31 March 1884, and for the

Dr.

Section of the Act.	RECEIPTS.	22nd August 1881 to 31st March 1883.	1st April 1883 to 31st March 1884.	22nd August 1881 to 31st March 1884.
		£. s. d.	£. s. d.	£. s. d.
—	To Balances, viz:			
	On 22nd August 1881 - - - - - - -	- nil -	- nil -	- nil.
	On 1st April 1883 - - - - - - - -	- - -	153,334 0 3	—
	To Payments into Court (Suitors' Accounts):			
1	Under the Land Law (Ireland) Act, 1881 - -	461 2 2	329 10 5	790 12 7
—	Under the Arrears of Rent (Ireland) Act, 1882 -	12,398 14 4	120 8 6	12,519 2 10
	To Advances repaid (including Interest):			
26	(a) For Purchase by Tenants of their Holdings from their Landlords (including purchases in the High Court of Justice) - - - - - -	425 10 11	2,874 16 8	3,300 7 7
28	(b) For Purchase by Tenants of their Holdings from the Land Commission - - - - - -	102 2 9	174 17 4	277 - 1
59	(c) By Landlords, on account of Rent-charges in respect of Advances for Payment of Arrears of Rent - - - - - - - - -	68 5 10	388 1 9	456 7 7
—	(d) By charge on Irish Church Fund, for Rent-charges (in respect of Advances for Payment of Arrears of Rent) cancelled under the "Arrears of Rent (Ireland) Act, 1882," s. 15 (Principal sums only, *see* per Contra) - -	8,935 14 3	7,895 6 11	16,831 1 2
26, 27, and 34	To Sales of Estates, Fee Farm Rents, &c. (including Expenses):			
	Purchase Moneys, &c. (Capital) - - - - -	6,465 11 4	20,270 - -	26,735 11 4
	To Fees Received:			
24	(a) From Landlords in respect of Expenses of Sales under the 24th and 35th sections - - -	225 5 -	146 9 3	371 14 3
26	(b) From Landlords in respect of Expenses of Purchases by the Land Commission - -	76 3 9	- -	76 3 9
	(c) Other Fees - - - - - - - - -	287 11 -	200 16 -	488 7 -
33	To the Consolidated Fund:			
	For Issues from Her Majesty's Exchequer for the purposes of the Act - - - - - - -	85,000 - -	108,000 - -	193,000 - -
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
	To the Irish Church Temporalities Account:			
—	For Amount transferred to provide for Payments to be made, under the Orders of the Commissioners, for the purposes of the above Act, which Payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	250,000 - -	650,000 - -	900,000 - -
	To Advances repaid (including Interest):			
—	By Landlords on account of Rent-charges in respect of Advances for Arrears of Rent (*vide* per Contra)	- - -	502 7 9	502 7 9
	£.	364,446 1 4	944,237 - 10	1,155,348 15 11

The Irish Land Commission,
25 July 1884.

E. F. Gerahty, Accountant.

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under the Provisions of the LAND LAW (IRELAND), ACT, 1881 (44 & 45 Vict. c. 49), Period from 22 August 1881 to 31 March 1884.

Cr.

Section of the Act.	EXPENDITURE.	22nd August 1881 to 31st March 1883.	1st April 1883 to 31st March 1884.	22nd August 1881 to 31st March 1884.
		£. s. d.	£. s. d.	£. s. d.
	By Payments out of Court (Suitors' Accounts):			
1	Under the Land Law (Ireland) Act, 1881 - -	58 8 5	108 13 9	167 2 2
—	Under the Arrears of Rent (Ireland) Act, 1882 -	167 4 10	10,209 10 7	10,879 15 5
	By Advances:			
24 and 35	(a) For Purchase by Tenants of their Holdings from their Landlords (including Purchases in the High Court of Justice) - - - - - -	53,692 - -	97,162 - -	150,854 - -
26	(b) For Purchase by Tenants of their Holdings from the Land Commission - - - - - -	3,234 - -	13,696 - -	16,930 - -
27	(c) For Purchase by the Public of Holdings not sold to Tenants - - - - - - - -	- - -	75 - -	75 - -
59	(d) To Landlords, in respect of Arrears of Rent due to them by Tenants, antecedent to the Year expiring on the Gale Day next before the passing of the Act - - - - - - -	18,603 13 1	189 17 18	18,793 19 11
26 and 29	By Purchases of Estates (including the Redemption of Charges and Incumbrances):			
	Purchase Moneys, &c (Capital) - - - - -	4,583 10 2	18,307 15 11	22,891 15 1
34	By the Consolidated Fund:			
	For Amount paid over to Her Majesty's Exchequer	997 15 4	20,418 10 8	21,416 6 -
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	By Payments to, or for the benefit of Landlords, in settlement of Arrears of Rent (Sect. 1) - - - -	110,830 - -	638,589 16 -	758,428 16 -
—	By Advances to Landlords in respect of Arrears of Rent (Sect. 16) - - - - - - - - - -	- - -	26,885 6 10	26,885 6 10
—	By the Commissioners of Public Works, Ireland:			
	For Payments to them (not exceeding 100,000 *l.*) to provide for Grants for Emigration purposes (Sect. 20) - - - - - - - - -	1,000 - -	94,000 - -	95,000 - -
—	By Rent-charges created under the 59th section of the Land Law (Ireland) Act, 1881, cancelled, and the principal Sum outstanding, charged on the Irish Church Temporalities Fund (Sect. 15) - - -	8,935 14 3	7,895 6 11	16,831 1 2
		211,111 15 1	927,537 18 6	1,138,649 13 7
—	By Balances, viz.:			
	On the 31st March 1883 - - - - - -	153,334 6 3	—	—
	On the 31st March 1884 - - - - - -	- - -	16,699 2 4	16,699 2 4
	£.	364,446 1 4	944,237 - 10	1,155,348 15 11

John O'Hagan,
E. F. Litton,
John E. Vernon,
Monck,
} Irish Land Commissioners.

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IRISH LAND COMMISSION.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, for the Year ended 31 March 1884; together with the ACCOUNT for the Period from 22 August 1881 to 31 March 1884.

(*Presented pursuant to Act* 44 & 45 *Vict. c.* 49, *s.* 56.)

Ordered, by The House of Commons, *to be Printed,* 3 *November* 1884.

[*Price* 1½ *d.*]

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